

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Year Ended March 31, 2014**

**Independent Auditor's Comments on Supplementary Financial Information**

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Tel: 250 763 6700  
Fax: 250 763 4457  
Toll-free: 800 928 3307  
www.bdo.ca

BDO Canada LLP  
Landmark Technology Centre  
400 - 1631 Dickson Avenue  
Kelowna BC V1Y 0B5 Canada

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## Independent Auditor's Report on Supplementary Financial Information

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To the Members of First Nations Land Management Resource Centre Inc.

We have audited the financial statements of First Nations Land Management Resource Centre Inc., which comprise of the statement of financial position as at March 31, 2014, and the statements of operations, change in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information and have issued our report thereon dated May 26, 2014. This report contained an unqualified opinion on the financial statements. The audit was performed to form an opinion on the financial statements as a whole. The following supplemental financial information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

The supplementary information is prepared by management of First Nations Land Management Resource Centre Inc., to be presented to Indian and Northern Affairs Canada pursuant to the funding agreement between Aboriginal Affairs and Northern Development Canada and First Nations Land Management Resource Centre Inc. As a result, the supplementary information may not be suitable for another purpose. Our report is intended solely for management of First Nations Land Management Resource Centre Inc. and Aboriginal Affairs and Northern Development Canada and should not be distributed to or used by parties other than management of First Nations Land Management Resource Centre Inc. and Aboriginal Affairs and Northern Development Canada.

*BDO Canada LLP*

Chartered Accountants

Kelowna, British Columbia  
May 26, 2014

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-1 Schedule by Activity  
Year Ended March 31, 2014**

	<b>Annual Budget (Note 1)</b>	<b>Total Year to Date</b>	<b>Balance Remaining</b>
<b>Revenue</b>			
Aboriginal Affairs and Northern Development Canada	\$ 4,330,333	\$ 3,802,825	\$ 527,508
<b>Total revenue</b>	<b>4,330,333</b>	<b>3,802,825</b>	<b>527,508</b>
<b>Expenditures</b>			
<b>I. FIXED TRANSFER PAYMENT</b>			
<b>Framework Agreement Implementation</b>			
<b>A. Lands Advisory Board (LAB) &amp; Resource Centre (RC) Policy, Planning &amp; Administration</b>			
<b>1. Lands Advisory Board</b>			
LAB Chair & Directors implementation of Framework Agreement responsibilities	115,014	113,826	1,188
LAB Regional & Annual General Meeting	119,429	96,021	23,408
LAB administration (operation & maintenance)	11,750	14,006	(2,256)
RC staff technical support to LAB	196,729	195,032	1,697
	<b>442,922</b>	<b>418,885</b>	<b>24,037</b>
<b>2. Resource Centre</b>			
RC Board of Directors implementation of Framework Agreement responsibilities and related activities	143,925	146,424	(2,499)
RC staff policy, planning & administration	348,537	362,296	(13,759)
RC administration (operation & maintenance)	379,963	360,474	19,489
	<b>872,425</b>	<b>869,194</b>	<b>3,231</b>
<b>B. Intergovernmental Relations</b>			
RC staff technical support to intergovernmental relations	291,345	290,709	636
KPMG: completion of Framework Agreement cost/benefit study	73,500	65,622	7,878
Meetings with First Nation organizations and institutions	15,953	25,360	(9,407)
Outreach: meetings with Parliament to update MPs on Framework Agreement accomplishments, etc.	29,730	33,983	(4,253)
	<b>410,528</b>	<b>415,674</b>	<b>(5,146)</b>

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-1 Schedule by Activity  
Year Ended March 31, 2014**

Continued	<b>Annual Budget (Note 1)</b>	<b>Total Year to Date</b>	<b>Balance Remaining</b>
<b>C. LAB and RC support to Operational First Nations implementing their community land code</b>			
LAB political support to Operational First Nations	43,997	29,065	14,932
RC staff technical support to Operational First Nations, including CBTPD	729,413	706,070	23,343
Professional support to Operational First Nations (legal, environment, CBTPD & surveys)	258,269	145,845	112,424
	<b>1,031,679</b>	<b>880,980</b>	<b>150,699</b>
<b>D. LAB &amp; RC support to Developmental First Nations preparing to Ratify the Framework Agreement</b>			
LAB political support to Developmental First Nations	78,549	47,800	30,749
RC staff technical support to Developmental First Nations	715,529	706,939	8,590
Professional support to Developmental First Nations (legal, environment & surveys)	451,386	239,066	212,320
Verifier	282,281	199,038	83,243
First Nation participation in Signing Ceremony	10,325	10,042	283
	<b>1,538,070</b>	<b>1,202,885</b>	<b>335,185</b>
<b>E. LAB and RC support to new Framework Agreement signatory First Nations</b>			
LAB political support to new Framework Agreement signatory First Nations	33,028	9,291	23,737
RC staff technical support to new Framework Agreement signatory First Nations	1,681	5,916	(4,235)
	<b>34,709</b>	<b>15,207</b>	<b>19,502</b>
<b>Total Fixed Transfer Payment expenditures (Note 2)</b>	<b>4,330,333</b>	<b>3,802,825</b>	<b>527,508</b>
<b>Excess of revenue over expenditures for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-2 Schedule by Class  
Year Ended March 31, 2014**

	<b>Annual Budget (Note 1)</b>	<b>Total Expended Year to Date</b>	<b>Balance Remaining</b>
<b>1. Salaries, Honoraria and Contract Positions</b>	\$ 2,480,372	\$ 2,427,159	\$ 53,213
<b>2. Travel</b>	463,041	367,448	95,593
<b>3. Legal Services</b>	69,810	46,817	22,993
<b>4. Other Professional Services</b>	684,616	425,370	259,246
<b>5. Verifer Fees</b>	234,781	157,054	77,727
	<b>3,932,620</b>	<b>3,423,848</b>	<b>508,772</b>
<b>6. Administration, Operations and Maintenance</b>			
Audit, accounting and other professional fees	35,000	32,468	2,532
Automation	36,300	53,395	(17,095)
Bank charges and related fees	4,000	3,213	787
Communications	92,250	87,688	4,562
Equipment	44,050	12,457	31,593
Equipment leasing and maintenance	40,500	36,820	3,680
Furniture	3,500	-	3,500
Insurance	4,000	5,300	(1,300)
Legal	10,000	17,229	(7,229)
Office	36,000	34,968	1,032
Rent and occupancy	72,350	87,008	(14,658)
Translation	12,000	2,443	9,557
Other	7,763	5,988	1,775
	<b>397,713</b>	<b>378,977</b>	<b>18,736</b>
<b>Total Fixed Transfer Payment Expenditures (Note 2)</b>	<b>\$ 4,330,333</b>	<b>\$ 3,802,825</b>	<b>\$ 527,508</b>

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3(a,b) Schedule by Recipient  
Year Ended March 31, 2014**

	<b>Per Diem Range</b>	<b>No. of Months</b>	<b>Salary Contracts Svcs and Hons.</b>	<b>Other Fees or Remun.</b>	<b>Travel Expenses Costs and Reimb.</b>	<b>Other Costs and Expenses</b>	<b>Total Expended Yr to Date</b>	<b>Annual Budget (Note 1)</b>	<b>Balance Remaining</b>
<b>Lands Advisory Board Members</b>									
LAB chair	\$800	12	\$ 77,900	\$ 4,463	\$ 24,454	\$ -	\$ 106,817	\$ 107,459	\$ 642
LAB member #2	550	12	84,150	5,480	31,257	-	120,887	112,498	(8,389)
LAB member #3	550	12	40,425	4,359	7,045	-	51,829	53,922	2,093
LAB member #4	550	12	30,800	4,359	4,328	-	39,487	38,771	(716)
LAB member #5	550	12	29,150	126	4,356	-	33,632	59,569	25,937
LAB member #6	550	12	7,150	-	-	-	7,150	14,480	7,330
LAB member #7	550	12	17,325	-	7,838	-	25,163	21,600	(3,563)
LAB member #8	550	12	7,700	-	1,632	-	9,332	13,011	3,679
LAB member #9	550	12	7,700	-	-	-	7,700	22,291	14,591
LAB member #10	550	12	8,800	-	675	-	9,475	14,614	5,139
LAB member #11	550	12	6,600	-	-	-	6,600	14,614	8,014
LAB member #12	550	12	8,200	-	1,722	-	9,922	19,620	9,698
LAB member #13	550	12	15,950	2,063	5,107	-	23,120	30,515	7,395
LAB elder	550	12	8,800	-	897	-	9,697	10,281	584
			350,650	20,850	89,311	-	460,811	533,245	72,434
<b>First Nations</b>			-	-	15,364	-	15,364	16,325	961

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3(a,b) Schedule by Recipient  
Year Ended March 31, 2014**

Continued	Salary Range	No. of Months	Salary Contracts Svc's and Hons.	Other Fees or Remun.	Travel Expenses Costs and Reimb.	Other Costs and Expenses	Total Expended Yr to Date	Annual Budget (Note 1)	Balance Remaining
<b>RC Staff and Contract Positions</b>									
Executive director	133,824 - 157,386	12		\$ 28,338	\$ 4,181	\$ -			
Assistant executive director	106,692 - 125,460	12		9,598	27,368	-			
Director strategic planning, & communication	95,298 - 109,515	12		9,567	50,859	-			
Senior data analyst	95,298 - 109,515	12							
Advisor planning & comm	84,322 - 97,439	12							
Online knowledge dissem	84,322 - 97,439	12							
Senior advisor intergov rel	119,646 - 140,658	12							
Op & Dev FN Mgr (BC)	84,322 - 97,439	12							
Op & Dev FN Tech (BC)	74,203 - 85,594	12							
Op & Dev FN Tech (BC)	74,203 - 85,594	10							
Op & Dev FN Mgr (FValley)	84,322 - 97,439	12							
Op & Dev FN Tech (FValley)	74,203 - 85,594	12							
Op & Dev FN Mgr (Praires)	84,322 - 97,439	12							
Op & Dev FN Tech (SK/MB)	84,322 - 97,439	10							
Op & Dev FN Tech (SK/MB)	52,669 - 59,810	4							
Op & Dev FN Mgr (East)	84,322 - 97,439	12							
Op & Dev FN Tech (ON)	74,203 - 85,594	1							
Director of fin & admin svcs	87,543 - 113,014	12		9,699	18,342	-			
Manager admin & info svcs	89,112 - 101,892	12							
Administrative assistant (BC)	40,786 - 43,993	12							
Executive assistant (SK)	54,374 - 58,586	12							
Health benefits	65,713								
Training and other	63,262								
Payroll costs	41,500								
			1,890,801	164,858	211,303	-	2,266,962	2,283,233	16,271

**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Part D-3(a,b) Schedule by Recipient  
Year Ended March 31, 2014**

Continued	<b>Per Diem Range</b>	<b>Salary Contracts Svcs and Hons.</b>	<b>Other Fees or Remun.</b>	<b>Travel Expenses Costs and Reimb.</b>	<b>Other Costs and Expenses</b>	<b>Total Expended Yr to Date</b>	<b>Annual Budget (Note 1)</b>	<b>Balance Remaining</b>
<b>Legal Advisors</b>	to 1,600	46,817	-	3,918	-	50,735	74,272	23,537
<b>Other Professional Services</b>	Various	425,370	-	5,568	-	430,938	743,264	312,326
<b>Verifiers</b>	1,000	157,054	-	41,984	-	199,038	282,281	83,243
<b>Administration, Operations and Maintenance</b>		-	-	-	378,977	378,977	397,713	18,736
<b>Total Fixed Transfer Payment Expenditures (Note 2)</b>		\$2,870,692	\$ 185,708	\$ 367,448	\$ 378,977	\$3,802,825	\$4,330,333	\$ 527,508



**FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC.**

**Notes to Supplementary Financial Information  
Year Ended March 31, 2014**

**1. Budget Information**

The budget amounts presented for comparison purposes are unaudited and have been calculated as follows:

Annual funding as per Funding Agreement dated March 25, 2013	\$ 3,599,320
Amendment as per Funding Agreement dated July 4, 2013	450,000
Reallocation requests during the year approved by AANDC	-
Surplus carried forward from March 31, 2013 approved by AANDC	281,013
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Annual Budget	\$ 4,330,333
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**2. Reconciliation of expenditures to audited financial statements**

**2014**

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Total Fixed Transfer Payment Expenditures per supplementary financial information	\$ 3,802,825
Add: Amortization	44,213
Add: Interest on demand loan	187
Less: Equipment purchases	(12,457)
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Expenditures per audited financial statements	\$ 3,834,768
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